

**EXHIBIT C**

**LBI Letter**

**James W. Giddens**  
**Trustee for the SIPA Liquidation of Lehman Brothers Inc.**  
**c/o Epiq Bankruptcy Solutions, LLC**  
**757 Third Avenue, 3<sup>rd</sup> Floor**  
**New York, NY 10017**

***In re Lehman Brothers Inc.***

Case No. 08-01420 (JMP) SIPA

LEGAL DEPARTMENT  
SEP 29 2009  
DOW CORNING CORP

**NOTICE OF TRUSTEE'S DETERMINATION OF CLAIM**

September 28, 2009

**VIA UPS OVERNIGHT**

DOW CORNING CORPORATION  
2200 W. SALZBURG ROAD  
MAIL DROP CO1232  
AUBURN, MI 48611

Re: Claim Number(s): 800000917  
800001341 (Duplicate of claim 800000917.)  
Account Number(s): 27102095

Dear Claimant:

**PLEASE READ THIS NOTICE CAREFULLY.**

The liquidation of the business of Lehman Brothers Inc. ("LBI") is being conducted by James W. Giddens, Trustee (the "Trustee") under the Securities Investor Protection Act of 1970, as amended ("SIPA") pursuant to an order entered on September 19, 2008 by the United States District Court for the Southern District of New York. You have submitted the above-referenced claim(s) (the "Claim") as a customer claim in this proceeding. This Notice is applicable only to the claim(s) and/or accounts identified above. If you filed other claims, additional notices will be issued.

The Trustee has made the following determination regarding your Claim:

Your Claim is DENIED. Your Claim shows that you had a relationship with another Lehman or non-Lehman entity, not a direct relationship with LBI. Furthermore, our research does not indicate that the cash and/or securities you claimed were held in a customer account with LBI, and LBI owes no obligation to you as a potential creditor of another Lehman or non-Lehman entity. LBI, the securities brokerage firm, is the only Lehman entity that is a debtor in this SIPA liquidation proceeding. This SIPA liquidation relates only to LBI and does not apply to any other Lehman entity, including any entity in a proceeding under chapter 11 of the Bankruptcy Code.

**PLEASE TAKE NOTICE:** If you disagree with this determination and desire a hearing before Bankruptcy Judge James M. Peck, you **MUST** file your written opposition, setting forth (i) the claim number; (ii) a detailed statement of the reasons for your objection to the Trustee's determination; (iii) copies of any document or other writing upon which you rely; and (iv) mailing, phone, and email contact information, with the United States Bankruptcy Court and the Trustee within **THIRTY DAYS** of the date of this notice.

**PLEASE TAKE FURTHER NOTICE:** If you do not properly and timely file a written opposition, the Trustee's determination with respect to your claim will be deemed confirmed by the Court and binding on you.

**PLEASE TAKE FURTHER NOTICE:** If you properly and timely file a written opposition, a hearing date for this controversy will be obtained by the Trustee and you will be notified of that hearing date. Your failure to appear personally or through counsel at such hearing will result in the Trustee's determination with respect to your claim being confirmed by the Court and binding on you.

**PLEASE TAKE FURTHER NOTICE:** You must file your opposition in accordance with the above procedure electronically with the Court on the docket of *In re* Lehman Brothers Inc., Case No. 08-01420 (JMP) SIPA in accordance with General Order M-242 (available at [www.nysb.uscourts.gov/orders/orders2.html](http://www.nysb.uscourts.gov/orders/orders2.html)) by registered users of the Court's case filing system and by all other parties in interest on a 3.5 inch disk, preferably in Portable Document Format (PDF), Microsoft Word or any other Windows-based word processing format.

If you do not have means to file your opposition electronically, you may mail your opposition to:

Clerk of the United States Bankruptcy Court  
Southern District of New York  
One Bowling Green  
New York, New York 10004

**PLEASE TAKE FURTHER NOTICE:** You must serve your opposition upon the Trustee's counsel by mailing a copy to:

Hughes Hubbard & Reed LLP  
One Battery Park Plaza  
New York, NY 10004  
Attn: LBI Hearing Request

Attorneys for James W. Giddens, Trustee for  
the SIPA Liquidation of Lehman Brothers Inc.

Very Truly Yours,

James W. Giddens  
Trustee for the SIPA Liquidation of  
Lehman Brothers Inc.